



**Santa Ynez Community Services District  
Board of Directors Regular Meeting  
Minutes from April 17, 2024**

**NOTE: This Meeting was held in person, and a Zoom link was provided on the Agenda**

**1. CALL TO ORDER - 5:30 PM OPEN SESSION**

President Redfern called the meeting to order at 5:30 PM.

- 2. ROLL CALL:** The board secretary called roll with directors Redfern, Van Pelt, Padelford, Beard, and Director Jones present via Zoom. Staff Present: Loch Dreizler, General Manager; Alicia Marin, Board Secretary.

**3. DIRECTOR'S COMMENTS:**

Director Padelford inquired about recognizing the long employment and service to the District by Operations Supervisor Craig Kapner. Mr. Dreizler responded that he has plans to do so.

Director Jones noted that agenda item 7b, the link to the board policy manual, was broken, and she could not access the document. Mr. Dreizler responded that he would restore the website link and ensure the document was available online.

**4. PUBLIC COMMENT:**

None

**5. REPORTS:**

**A. General Manager:** Mr. Dreizler shared that the 246 lift station had problems earlier in the week but is now running but awaiting replacement PLC components. He also recognized that Alicia Marin has been with the District for almost one year [as of 5/1/24]. He shared that the November 2024 elections are approaching, and three board members are up for election [Directors Redfern, Jones, and Van Pelt]. The Board can find information at [sbcvote.com](http://sbcvote.com) and file starting July 15, 2024. Finally, he shared that he was chosen to be on the CA State Water Board's Wastewater Needs Assessment Committee after applying. There are 4-6 meetings per year that he will be able to attend via Zoom.

**B. Legal Counsel:** None

**C. Board Secretary:** Ms. Marin shared that she has been focused on working on the budget for 2024-25.

**D. Committees:**

- The Community Interface Committee - April 24, 2024, at 9 AM or a TBD date.
- The Waste Water Committee - May 8, 2024, at 9 AM or a TBD date.
- The Finance Committee meeting - May 8, 2024, at 10 AM or a TBD date.
- The Personnel Committee meeting - May 2, 2024, at 9 AM or a TBD date.

**6. CONSENT ITEMS:**

- A. Regular Meeting Minutes of March 20, 2024
- B. Wastewater Committee Meeting Minutes – March 28, 2024
- C. Finance Committee Meeting Minutes- March 28, 2024
- D. Previous Months Disbursements
- E. Monthly Bank Account Balance
- F. Director's Meeting Attendance Tracker from March 20, 2024

Director Jones moved to approve the Consent Items, Director Beard seconded it, and the motion passed unanimously.

**7. ACTION ITEMS:**

- A. Review and discuss the Draft Budget for Fiscal Year 2024/2025 and, if necessary, suggest changes to Staff and the Finance Committee for the final draft.**

Mr. Dreizler highlighted a few items on the budget, including Solvang's Wastewater Treatment Plant capital expenses, the annual debt service for the Horizon Drive mainline extension, the annual COLA increase, and the District's capital projects. Director Van Pelt suggested that the capital projects could be discussed on a future agenda.

No board action was necessary.

- B. Discuss and Approve the formation of an ad hoc Committee to review and revise a portion or portions of the existing Board Policy Manual.**

The Board discussed the formation of an ad hoc committee to review and revise the Board Policy Manual. Additionally, Staff was directed to distribute the board policy to directors and post it on the website.

After some discussion, a previous motion was revised for the ad hoc committee to be President Redfern and Director Beard. Director Padelford seconded the motion. A roll call vote was taken. Ayes: Redfern, Van Pelt, Beard, Padelford. Noes: Jones. The motion passed 4-1.

Vice President Van Pelt additionally motioned for the ad hoc committee to review the board policy and report to the Board with recommendations, revisions, and additions. Director Jones seconded the motion. A roll call vote was taken, and the motion passed unanimously.

**C. Review, Discuss, and Approve the retention time of Board Meeting Audio/Video Recordings.**

Vice President Van Pelt motioned to approve that audio and video recordings of any recorded board meeting be retained for 48 months or four years after the meeting date. At that time, they can be erased or deleted. Director Beard seconded the motion. A roll call vote was taken, and the motion passed unanimously.

**D. Reinvest a recently matured Certificate of Deposit.**

Director Padelford motioned to Approve the District's Treasurer (GM) to reinvest the recently matured Certificate of Deposit of approximately \$205,000 with King Capital Advisors for an additional 18 months at the best current rate. Vice President Van Pelt seconded the motion. A roll call vote was taken, and the motion passed unanimously.

**8. CLOSED SESSION: NONE**

**9. INFORMATIONAL ITEMS: NONE**

**10. ADJOURNMENT:** Director Padelford motioned to adjourn the meeting at 7:23 PM; Director Beard seconded the motion, and the motion passed unanimously.

APPROVED:

ATTEST:

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Frank Redfern, Board President

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Alicia Marin, Board Secretary



**SANTA YNEZ COMMUNITY SERVICES DISTRICT  
COMMUNITY INTERFACE COMMITTEE MEETING**

**Minutes of April 24, 2024**

**NOTE: This meeting was held in person, and a Zoom link was not provided on the Agenda**

The meeting was called to order at 9:00 AM.

Attendees: President Frank Redfern, Vice President Van Pelt, General Manager Loch Dreizler,

**Discussions:**

- Proposed Additional Lighting Recommendations on Faraday
  - Proposed Lighting Locations pending PG&E
  - Future Discussions – A lighting zone, decorative lighting
- Alamo Pintado Bridge Replacement Project (State Route 246)
  - Project Timeline
  - Potential project impact on the District

APPROVED:

ATTEST:

\_\_\_\_\_  
Frank Redfern, Board President

\_\_\_\_\_  
Alicia Marin, Board Secretary



**SANTA YNEZ COMMUNITY SERVICES DISTRICT  
PERSONNEL COMMITTEE MEETING**

**Minutes of May 2, 2024**

**NOTE: This meeting was held in person, and a Zoom link was provided on the Agenda**

The meeting was called to order at 9:05 AM.

Attendees: President Frank Redfern, Director Karen Jones, Attorney Nate Kowalski, General Manager Loch Dreizler, and Office Manager/Board Secretary Alicia Marin

**Employee Handbook Review Update**

- Mr. Kowalski shared that he focused on the disciplinary section of the employee handbook [page 44 ff.] to make it compliant with current California labor law. Mr. Dreizler asked if immaterial changes and changes not impacting the district's financing could be done administratively – Mr. Kowalski replied that those types of review may not need board approval while also suggesting an annual review by staff and legal counsel to provide updates based on new regulations or laws.

**Maintenance Supervisor Recruitment Update**

- Mr. Dreizler shared that the district has applications for maintenance supervisors and that the district has advertisements placed in the Santa Maria Times, Craigslist, CSDA website, and CWEA website.
- The job application window closes on May 10<sup>th</sup>.

APPROVED:

ATTEST:

\_\_\_\_\_  
Frank Redfern, Board President

\_\_\_\_\_  
Alicia Marin, Board Secretary



**SANTA YNEZ COMMUNITY SERVICES DISTRICT**  
**Ad-Hoc COMMITTEE MEETING**  
**Minutes of May 1, 2024**

**NOTE: This meeting was held in person, and a Zoom link was not provided on the Agenda**

The meeting was called to order at 9:00 AM.

Attendees: President Frank Redfern, Director Beard, General Manager Loch Dreizler,

**Board Policy Manual Review**

- The committee determined which section of the Board Policy would be reviewed.
  - Section 10 Attendance at Meetings
  - Section 16 Committees of the Board of Directors
  - Section 17 Board Meeting Agenda
  - Section 21 Board Compensation, Travel Expenses, Ethics and Sexual Harassment Training
- Board Policy Review with Legal Counsel on May 21, 2024, to discuss Sections listed above with the addition of Artificial Intelligence.

APPROVED:

ATTEST:

\_\_\_\_\_  
Frank Redfern, Board President

\_\_\_\_\_  
Alicia Marin, Board Secretary



**SANTA YNEZ COMMUNITY SERVICES DISTRICT  
FINANCE COMMITTEE MEETING**

**Minutes of May 8, 2024**

**NOTE: This meeting was in-person.**

The meeting was called to order at 9:30 AM.

**Attendees:** Director Tina Padelford, Director David Beard, General Manager Loch Dreizler, and Board Secretary Alicia Marin.

**Director's Comments:** None

**Expansion Project funding**

Mr. Dreizler shared a draft version of FAQs (frequently asked questions) regarding the sewer expansion project.

**Budget calendar for the next fiscal year.**

Staff shared a rough draft of the 2024/25 budget, highlighting some revenue increases and reallocating expenses. Staff and the Finance Committee are on track with the budget calendar to get board approval for the budget at the May 2024 board meeting, posting the budget public notice for Board approval of the Budget resolution in June.

**Discuss the COLA and health care benefits increase for the next fiscal year.**

The Finance Committee recommends that the District provide a 3.5% COLA increase for 2024/25 based on the 2023 Bureau of Labor Statistics Consumer Price Index for the Los Angeles area. Mr. Dreizler suggested discussing a board-approved COLA reference for the future, and the committee agreed to discuss it at a future board meeting.

**City of Solvang – Wastewater Treatment Plant**

Mr. Dreizler is waiting on the latest estimates on costs associated with Solvang's wastewater treatment plant project to budget more accurately for the 2024/25 budget.

**Other Budget, Reserve, or Other Financial Items**

Ms. Marin shared her discovery that, due to staff changes, the installment plan charges for 3066 Horizon Drive [Peg and Jarvis Ivy] were not included in the 2023/24 SB County Tax Rolls. After discussion with the committee, the installment plan for this property will start with the 2024/25 tax rolls for the terms included in the installment plan.

APPROVED:

ATTEST:

\_\_\_\_\_  
David Beard, Director

\_\_\_\_\_  
Alicia Marin, Board Secretary

**SANTA YNEZ COMMUNITY SERVICES DISTRICT**

Disbursements 04/01-04/30/24

Date	Check #	Vendor/Employee/Payee	Amount
04/09/2024	17809	Brenntag Pacific, Inc.	\$ 2,357.93
04/09/2024	17810	Cannon Corporation	\$ 10,566.25
04/09/2024	17811	Coastal Copy, Inc.	\$ 115.36
04/09/2024	17812	Comcast 5809	\$ 692.66
04/09/2024	17813	Fastenal Company	\$ 234.94
04/09/2024	17814	Intechrity IT Solutions	\$ 972.50
04/09/2024	17815	Nargan Fire & Safety Co, Inc.	\$ 120.00
04/09/2024	17816	WM Corporate Services, Inc.	\$ 66.08
04/17/2024	17817	A-OK Power Equipment	\$ 162.67
04/17/2024	17818	Brenntag Pacific, Inc.	\$ 916.07
04/17/2024	17819	Cannon Corporation	\$ 553.50
04/17/2024	17820	City of Solvang	\$ 20,000.00
04/17/2024	17821	Cnty of SB Resource Recovery & Waste Mgmt	\$ 120.00
04/17/2024	17822	Comcast 5776	\$ 358.15
04/17/2024	17823	Eide Bailly LLP	\$ 2,625.20
04/17/2024	17824	FGL Environmental	\$ 3,210.00
04/17/2024	17825	Howell Moore & Gough LLP	\$ 1,540.00
04/17/2024	17826	Jessie's Spotless Cleaning	\$ 130.00
04/17/2024	17827	Mountain Spring Water	\$ 77.95
04/17/2024	17828	Smith's Alarms & Electronics Inc	\$ 210.00
04/17/2024	17829	Underground Service Alert/SC	\$ 48.50
04/17/2024	17830	Wells Fargo Vendor Financial Svcs, LLC	\$ 134.69
04/17/2024	17831	ZWorld GIS	\$ 1,275.00
04/24/2024	17832	Atkinson, Andelson, Loya, Ruud & Romo	\$ 4,032.00
04/24/2024	17833	Eide Bailly LLP	\$ 3,639.25
04/24/2024	17834	Verizon Wireless	\$ 306.53
04/30/2024	17835	Frontier	\$ 43.56
04/30/2024	17836	Harrison Hardware	\$ 281.20
04/09/2024	ACH20240409	PG&E	\$ 2,263.04
04/12/2024	ACH240412A	SYRWCD ID#1	\$ 53.03
04/12/2024	ACH240412B	SYRWCD ID#1	\$ 68.48
04/16/2024	ACH240416A	NBS Contributions	\$ 3,255.30
04/16/2024	ACH240416B	NBS Contributions	\$ 2,008.31
04/19/2024	ACH240419	National Benefit Svcs Operations	\$ 18.00
04/25/2024	ACH240425	US Bank Voyager	\$ 574.01
04/26/2024	ACH240426	Five Star CC	\$ 6,754.92
04/29/2024	ACH240429	SoCalGas	\$ 78.62
<b>Number of Checks:</b>		<b>28</b>	<b>\$ 54,789.99</b>
<b>Number of ACHs:</b>		<b>9</b>	<b>\$ 15,073.71</b>
<b>TOTAL Disbursements:</b>			<b>\$ 69,863.70</b>



## Santa Ynez Community Services District Account Balances

As of April 30, 2024

Alicia Marin, Board Secretary

ACCOUNT	04/30/2024 Balance	03/31/2024 Balance	04/30/2023 Balance	Month-to-Month Comparison	Year-to-Year Comparison
Checking	\$ 1,462,830.37	\$ 924,379.33	\$ 1,411,598.37	\$ 538,451.04	\$ 51,232.00
Five Star Money Market	\$ 3,865,504.42	\$ 3,852,164.21	\$ 4,024,459.41	\$ 13,340.21	\$ (158,954.99)
Horizon Drive Reserve	\$ 130,944.29	\$ 130,944.29	\$ 208,218.91	\$ -	\$ (77,274.62)
Mechanic's Bank Money Market	\$ 5,294.66	\$ 5,294.57	\$ 5,096.04	\$ 0.09	\$ 198.62
Local Agency Investment Fund (LAIF)	\$ 172,065.76	\$ 170,246.72	\$ 165,745.71	\$ 1,819.04	\$ 6,320.05
King's Capital (CD's)	\$ 935,751.47	\$ 927,346.22	\$ 609,299.59	\$ 8,405.25	\$ 326,451.88
<b>TOTAL</b>	<b>\$ 6,572,390.97</b>	<b>\$ 6,139,551.74</b>	<b>\$ 6,424,418.03</b>	<b>\$ 432,839.23</b>	<b>\$ 147,972.94</b>



**Santa Ynez Community Services District  
Budget to Actual (Unaudited)  
For the Period July 1, 2023 to March 31, 2024**

	<b>A</b>		<b>B</b>		<b>C=A-B</b>		<b>D=A/B</b>
	<b>YTD</b>		<b>FY 24</b>		<b>Budget</b>		<b>YTD Target</b>
	<b>March 2024</b>		<b>Adopted Budget</b>		<b>Variance</b>		<b>75%</b>
<b>1 REVENUE</b>							
<b>2 Operating Revenue</b>							
3 Sewer Service Fees	\$ 830,684		\$ 1,271,900		(441,216)		65%
4 Sewer Benefit Fees	21,808		38,000		(16,192)		57%
5 Other Charges for Services	9,231		800		8,431		1154%
<b>6 Total Operating Revenue</b>	<b>861,723</b>		<b>1,310,700</b>		<b>(448,977)</b>		<b>66%</b>
<b>7 Non-Operating Revenue</b>							
8 Property Taxes	133,543		211,100		(77,557)		63%
9 Annexation Fees	3,635		15,000		(11,365)		24%
10 Chumash Reservation Contract	355,357		418,700		(63,343)		85%
11 Investment Earnings	131,827		28,000		103,827		471%
12 Unrealized Gain / (Loss)	6,648		-		6,648		N/A
13 Other Revenue	5,142		400		4,742		1285%
<b>14 Total Non-Operating Revenue</b>	<b>636,151</b>		<b>673,200</b>		<b>(37,049)</b>		<b>94%</b>
<b>15 Capital Contributions</b>							
16 Capacity Fees	19,075		76,800		(57,725)		25%
<b>17 Total Capital Contributions</b>	<b>19,075</b>		<b>76,800</b>		<b>(57,725)</b>		<b>25%</b>
<b>18 TOTAL REVENUE</b>	<b>1,516,949</b>		<b>2,060,700</b>		<b>(543,751)</b>		<b>74%</b>
<b>19 EXPENSES</b>							
<b>20 Operations Expenses</b>							
21 Salaries	247,656		325,700		(78,044)		76%
22 Employee Benefits	79,984		129,200		(49,216)		62%
23 Insurance	22,420		28,600		(6,180)		78%
24 Legal Services	10,568		35,000		(24,432)		30%
25 Consulting Fees	28,775		45,000		(16,225)		64%
26 Memberships and Subscriptions	171		4,000		(3,829)		4%
27 Office and Miscellaneous Expenses	1,932		11,000		(9,068)		18%
28 Employee Meetings, Seminars, and Travel	653		7,000		(6,347)		9%
29 Repair and Maintenance	12,822		18,400		(5,578)		70%
30 Computer Operations	10,401		5,000		5,401		208%
31 Permit Fees	4,793		1,500		3,293		320%
32 Collection System	7,845		6,300		1,545		125%
33 Pump Station	8,138		15,800		(7,662)		52%
34 Vehicle Repair and Maintenance	8,938		5,300		3,638		169%
35 Lab Testing	-		5,000		(5,000)		0%
36 Utilities	21,985		29,200		(7,215)		75%
37 Project/GIS	11,475		10,000		1,475		115%
38 Solvang Flow Charges	180,000		240,000		(60,000)		75%
39 Solvang Capital Improvements	122,535		180,000		(57,465)		68%
<b>40 Total Operations Expenses</b>	<b>\$ 781,091</b>		<b>\$ 1,102,000</b>		<b>(320,909)</b>		<b>71%</b>



**Santa Ynez Community Services District  
Budget to Actual (Unaudited)  
For the Period July 1, 2023 to March 31, 2024**

	<b>A</b>		<b>B</b>		<b>C=A-B</b>		<b>D=A/B</b>
	<b>YTD</b>		<b>FY 24</b>		<b>Budget</b>		<b>YTD Target</b>
	<b>March 2024</b>		<b>Adopted Budget</b>		<b>Variance</b>		<b>75%</b>
<b>41 General and Administrative Expenses</b>							
42 Salaries	\$ 84,713		\$ 124,000		\$ (39,287)		68%
43 Employee Benefits	25,058		45,500		(20,442)		55%
44 Insurance	5,448		5,000		448		109%
45 Memberships and Subscriptions	5,427		7,700		(2,273)		70%
46 Computer Operations	10,871		5,000		5,871		217%
47 LAFCO Fees	1,356		1,700		(344)		80%
48 Property Tax Fees	-		2,200		(2,200)		0%
49 Legal Services	32,991		42,000		(9,009)		79%
50 Audit and Accounting Services	47,053		57,000		(9,947)		83%
51 Office and Miscellaneous Expenses	15,042		10,800		4,242		139%
52 Employee Meetings, Seminars, and Travel	2,966		5,000		(2,034)		59%
53 Utilities	4,701		5,300		(599)		89%
54 Repair and Maintenance	563		1,000		(437)		56%
<b>55 Total General and Administrative Expenses</b>	<b>236,190</b>		<b>312,200</b>		<b>(76,010)</b>		<b>76%</b>
<b>56 Building Expenses</b>							
57 Utilities	6,129		7,800		(1,671)		79%
58 Repair and Maintenance	22,872		7,400		15,472		309%
59 Insurance	3,963		3,900		63		102%
<b>60 Total Building Expense</b>	<b>32,964</b>		<b>19,100</b>		<b>13,864</b>		<b>173%</b>
<b>61 Chumash WWTP Expenses</b>							
62 Salaries	144,038		181,300		(37,262)		79%
63 Employee Benefits	27,297		63,500		(36,203)		43%
64 Utilities	714		700		14		102%
65 Repair and Maintenance	55,736		73,600		(17,864)		76%
66 Memberships and Subscriptions	150		3,200		(3,050)		5%
67 Computer Operations	826		-		826		N/A
68 Employee Meetings, Seminars, and Travel	-		1,000		(1,000)		0%
69 Lab Testing	15,068		25,000		(9,932)		60%
70 Insurance	5,120		3,400		1,720		151%
71 Office and Miscellaneous Expenses	1,626		700		926		232%
<b>72 Total Chumash WWTP Expenses</b>	<b>250,576</b>		<b>352,400</b>		<b>(101,824)</b>		<b>71%</b>
<b>73 Tribe Collection System Expenses</b>							
74 Salaries	39,377		56,400		(17,023)		70%
75 Employee Benefits	19,236		19,800		(564)		97%
76 Utilities	5,324		5,600		(276)		95%
77 Repair and Maintenance	8,710		6,000		2,710		145%
78 Permit Fees	359		-		359		N/A
79 Insurance	1,581		1,100		481		144%
<b>80 Total Tribe Collection System Expenses</b>	<b>74,587</b>		<b>88,900</b>		<b>(14,313)</b>		<b>84%</b>
<b>81 TOTAL EXPENSES</b>	<b>\$ 1,375,408</b>		<b>\$ 1,874,600</b>		<b>\$ (499,192)</b>		<b>73%</b>



**Santa Ynez Community Services District  
Budget to Actual (Unaudited)  
For the Period July 1, 2023 to March 31, 2024**

	<b>A</b>	<b>B</b>	<b>C=A-B</b>	<b>D=A/B</b>
	<b>YTD</b>	<b>FY 24</b>	<b>Budget</b>	<b>YTD Target</b>
	<b>March 2024</b>	<b>Adopted Budget</b>	<b>Variance</b>	<b>75%</b>
<b>82 NET REVENUE / (EXPENSES)</b>	<b>\$ 141,541</b>	<b>\$ 186,100</b>	<b>\$ (44,559)</b>	
<b>83 Capital Expenditures</b>				
84 Sewer Main Repair Projects	-	50,000		0%
85 Sewer Expansion	-	45,000		0%
86 Structure and Improvements	24,967	-		N/A
<b>87 Total Capital Expenditures</b>	<b>24,967</b>	<b>95,000</b>	<b>(70,033)</b>	<b>26%</b>
<b>88 Debt Service</b>				
89 Horizon Loan Principal	50,154	50,200	(46)	100%
90 Horizon Loan Interest	36,662	36,700	(38)	100%
<b>91 Total Debt Service</b>	<b>86,816</b>	<b>86,900</b>	<b>(84)</b>	<b>100%</b>
<b>92 NET INCREASE (DECREASE) to RESERVES</b>	<b>\$ 29,757</b>	<b>\$ 194,200</b>	<b>\$ (114,508)</b>	



**Balance Sheet (Unaudited)**  
**District Total**  
**As of March 31, 2024**

1	<b>ASSETS</b>		
2	<b>Cash and Investments</b>		
3	Checking	\$	912,506
4	Money Market		3,857,459
5	Certificate of Deposit		927,346
6	Local Agency Investment Fund		169,258
7	<b>Total Cash and Investments</b>		<u>5,866,568</u>
8	<b>Other Current Assets</b>		
9	Accounts Receivable		52,528
10	Interest Receivable		1,819
11	Prepaid Expense		12,848
12	<b>Total Other Current Assets</b>		<u>67,195</u>
13	<b>Non-Current Assets</b>		
14	Restricted Cash - Horizon Drive		131,401
15	Capital Assets (Less Accumulated Depreciation)		4,325,889
16	<b>Total Non-Current Assets</b>		<u>4,457,290</u>
17	<b>TOTAL ASSETS</b>		<u><u>10,391,053</u></u>
18	<b>LIABILITIES</b>		
19	<b>Current Liabilities</b>		
20	Accounts Payable		46,839
21	Payroll and Retirement Payable		1,546
22	Customer Deposits		2,000
23	Interest Payable		34,352
24	<b>Long-term Liabilities - due in one year</b>		<u>84,737</u>
25	Debt Payable, Current Portion		50,154
26	<b>Total Current Liabilities</b>		<u>134,891</u>
27	<b>Long-Term Liabilities</b>		
28	Vacation Payable		20,842
29	Debt Payable, Long-term Portion		1,201,121
30	<b>Total Long-Term Liabilities</b>		<u>1,221,962</u>
31	<b>TOTAL LIABILITIES</b>		<u>1,356,853</u>
32	<b>FUND BALANCE</b>		
33	Fund Balance		9,004,443
34	Net Revenue/(Expenses)		29,757
35	<b>TOTAL FUND BALANCE</b>		<u>9,034,200</u>
36	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$	<u><u>10,391,053</u></u>

**Santa Ynez Community Services District**  
**Variance Analysis**  
**March 2024 – 75% Year to Date (YTD)**

## **Revenue**

### **Operating Revenue**

**Line 3 – Sewer Service Fees** include sewer service fees for connected parcels. YTD is trending under budget at 65% due to fees collected through the tax roll, primarily in December and April.

**Line 4 – Sewer Benefit Fees** include fixed sewer fees for every parcel where sewer service is available. These fees include those billed through the District and fees for new connections. The fee does not increase, but the number of parcels assessed may increase annually. YTD is trending under budget at 57% due to fees collected through the tax roll, primarily in December and April.

**Line 5 – Other Charges for Services** include plan check, inspection, and Board room rental fees. YTD is over budget due to board room rental rate increase, conservative budgeting for services, and the unpredictable nature of services.

### **Non-Operating Revenue**

**Line 8 – Property Taxes** include Ad Valorem tax revenue assessed by Santa Barbara County for all properties annexed to the District. YTD is trending under budget at 63% due to taxes collected primarily in December and April.

**Line 9 – Annexation Fees** include fees for annexing properties to the District that are currently outside the District boundaries. YTD is trending under budget at 24% due to unpredictable and fluctuating activity throughout the fiscal year.

**Line 10 – Chumash Reservation Contract** includes reimbursement of expenses from operations of the Chumash Wastewater Treatment Plant, reservation lift station, and collection. Includes an administration charge for District costs, including utilities, computers, and supplies. YTD is trending over budget at 85% due to the timing of expenses and reimbursements, some of which cover future service periods.

**Line 11 – Investment Earnings** include earnings from cash and investments held with Five Star Bank, Mechanics Bank, King Capital Advisors (CDs), and the Local Agency Investment Fund (LAIF). YTD is over budget due to higher interest rates and conservative budgeting.

**Line 12 – Unrealized Gain/ (Loss)** includes fair market value adjustments on certain investments. This line is not budgeted.

**Line 13 – Other Revenue** includes miscellaneous reimbursements and other income not accounted for in the above accounts. YTD is over budget due to unanticipated lien payments from prior years and administrative fees from new services.

**Line 16 – Capacity Fees** include fees to connect to the District's sewer line for purchasing future capacity in the City of Solvang Wastewater Treatment Plant. YTD is trending under budget at 25% due to Horizon Drive capacity fees in an installment arrangement to be recorded at fiscal year-end.

**Santa Ynez Community Services District**  
**Variance Analysis**  
**March 2024 – 75% Year to Date (YTD)**

## **Expenses**

### **Operations**

**Line 21 – Salaries** include 50 – 60% of General Manager, Officer Manager/Board Secretary, Chief Plant Operator, Operations Supervisor, and Collection Operators' salaries. YTD may fluctuate throughout the year depending on the location of jobs that are performed. YTD is trending in line with budget.

**Line 22 – Employee Benefits** include health insurance, retirement, and additional retirement contributions paid by the District. YTD is trending under budget at 62% due to maximum benefits budgeted for new staff, but not utilized, and fluctuating work in multiple departments.

**Line 23 – Insurance** includes property, general liability, and worker's compensation insurance. YTD is trending in line with budget.

**Line 24 – Legal Services** include general legal fees paid by the District. YTD is trending under budget at 30% due to the unpredictable nature of services.

**Line 25 – Consulting Fees** include professional services for demographers and engineering. YTD is trending under budget at 64% due to timing of services.

**Line 26 – Memberships and Subscriptions** include staff memberships and subscriptions such as the County of Santa Barbara Water Agency. YTD is trending under budget at 4% due to minimal activity in this line which is budgeted for potential future memberships.

**Line 27 – Office and Miscellaneous Expenses** include printing and publications, postage, office equipment, supplies, and uniforms for operations staff. YTD is trending under budget at 18% due to the timing of purchases.

**Line 28 – Employee Meetings, Seminars, and Travel** includes training for operations staff and certifications and travel for Directors, GM, Secretary/Treasurer. YTD is trending under budget at 9% due to staff attending less events.

**Line 29 – Repair and Maintenance** includes miscellaneous building repairs and maintenance, including parking, flooring, windows, and cleaning. YTD is trending in line with budget.

**Line 30 – Computer Operations** include software costs and computer support for staff. YTD is over budget due to maintenance work order software fully expensed through fiscal year end and not anticipated in the budget.

**Line 31 – Permit Fees** include air pollution control fees. YTD is over budget due to conservative budgeting and unpredictable activity throughout the year.

**Line 32 – Collection System** includes repairs and maintenance of the collection system. YTD is over budget due to the SmartCover Systems renewal and warranty at higher rates and fully expensed through fiscal year end.

**Santa Ynez Community Services District**  
**Variance Analysis**  
**March 2024 – 75% Year to Date (YTD)**

**Line 33 – Pump Station** includes repairs and maintenance on 246 and Golden Inn pump stations. YTD is trending under budget at 52% due to less repairs than anticipated in the budget.

**Line 34 – Vehicle Repair and Maintenance** includes routine repair and maintenance costs of District-owned vehicles. YTD is over budget due to unanticipated truck repairs.

**Line 35 – Lab Testing** includes testing of manholes to verify the composition and strength of wastewater. There is no activity YTD.

**Line 36 – Utilities** include electricity for pump stations. YTD is trending in line with budget.

**Line 37 – Project/GIS** includes monthly Geographic Information System support charges. YTD is over budget due to higher monthly support service fees than anticipated in the budget.

**Line 38 - Solvang Flow Charges** include the District's share of the City of Solvang's Wastewater Treatment Plant maintenance and operations costs, based on usage of approximately 20%. Equal monthly payments are made to the City and total actual expenditures are paid in full at the end of the year. YTD is trending in line with budget based on budgeted monthly payments.

**Line 39 - Solvang Capital Improvements** include the District's 20% share of the City of Solvang's Wastewater Treatment Plant capital improvements for the prior year. The District has little control over the City's expenditures. YTD is trending under budget at 68% due to less than anticipated final invoices from FY 23.

**General and Administrative**

**Line 42 – Salaries** include 27% of the General Manager and 35% of the Office Manager/Board Secretary salaries. YTD may fluctuate throughout the year depending on the location of jobs that are performed. YTD is trending under budget at 68% due to fluctuating work in multiple departments.

**Line 43 – Employee Benefits** include health insurance, retirement, and supplemental retirement contributions paid by the District. YTD is trending under budget at 55% due to maximum benefits budgeted for new staff, but not utilized, and fluctuating work in multiple departments.

**Line 44 – Insurance** includes property, general liability, and worker's compensation insurance. YTD is over budget due to property liability insurance premiums paid in full at the beginning of the year and additional workers' compensation premiums for FY 23 determined in the annual worker's compensation audit, which comes after the budget is prepared.

**Line 45 – Memberships and Subscriptions** include staff memberships and subscriptions such as the California Special Districts Association and the Chamber of Commerce. YTD is trending in line with budget.



**Santa Ynez Community Services District**  
**Variance Analysis**  
**March 2024 – 75% Year to Date (YTD)**

**Line 46 – Computer Operations** include software costs and computer support for staff. YTD is over budget due to multiple annual renewals paid through fiscal year end and additional services not anticipated in the budget.

**Line 47 – LAFCO Fees** include an estimated local Agency Commission Formation (LAFCO) budget cost. YTD is trending over budget at 80% due to FY 24 fees paid through fiscal year end.

**Line 48 – Property Tax Fees** include County charges for collecting property taxes. The fees are recorded when property tax assessments are made in April. There is no activity YTD.

**Line 49 – Legal Services** include general legal fees paid by the District. YTD is trending in line with budget.

**Line 50 – Audit and Accounting Services** include costs for an annual external audit of the financial statements and services to assist with accounting and audit preparation. YTD is trending over budget at 83% due to audit services paid at the beginning of the fiscal year.

**Line 51 – Office and Miscellaneous Expenses** include printing and publications, postage, office equipment, supplies, pre-screening exams, uniforms, bank charges, payroll processing fees, and retirement service fees. YTD is over budget due to increased payroll processing fees and archived Board agenda scanning not anticipated in the budget.

**Line 52 – Employee Meetings, Seminars, and Travel** include educational and training opportunities for staff and Board members. YTD is trending under budget at 59% due to the timing of events.

**Line 53 – Utilities** include telephone and internet charges for the District office. YTD is trending over budget at 89% due to higher fuel costs.

**Line 54 – Repair and Maintenance** includes miscellaneous building repairs and maintenance, including parking, flooring, windows, and cleaning. YTD is trending under budget at 56% due to the timing and unpredictable nature of services.

**Building**

**Line 57 – Utilities** include the District's water, electric, and gas charges. YTD is trending in line with budget.

**Line 58 – Repair and Maintenance** includes miscellaneous building repairs and maintenance, including parking, flooring, windows, and cleaning. YTD is over budget due to alarm replacements and higher landscaping costs than anticipated in the budget.

**Line 59 – Insurance** includes property, general liability, and worker's compensation insurance. YTD is over budget due to higher than anticipated property liability insurance premiums paid in full at the beginning of the year.

**Santa Ynez Community Services District**  
**Variance Analysis**  
**March 2024 – 75% Year to Date (YTD)**

**Chumash Wastewater Treatment Plant (WWTP)**

**Line 62 – Salaries** include 100% of the Chief Plant Operator, 10% of the General Manager, and District staff by actual hours worked. YTD may fluctuate throughout the year depending on the location of jobs that are performed. YTD is trending in line with budget.

**Line 63 – Employee Benefits** include 100% Chief Plant Operator, 10% of GM, and District staff by actual hours worked. YTD is trending under budget at 43% due to maximum benefits budgeted for new staff, but not utilized, and fluctuating work in multiple departments.

**Line 64 – Utilities** include fuel and telephone charges for the WWTP. YTD is over budget due to higher fuel costs.

**Line 65 – Repair and Maintenance** includes repairs and maintenance at the WWTP. YTD is trending in line with budget.

**Line 66 – Memberships and Subscriptions** include staff memberships and subscriptions such as the California Water Environment Association and Grade IV operator certificates. YTD is trending under budget at 5% due to minimal activity in this line which is budgeted for potential future memberships.

**Line 67 – Computer Operations** include software costs and computer support for staff. This line was not budgeted, and YTD expenses are \$826.

**Line 68 - Employee Meetings, Seminars, and Travel** includes educational and training opportunities for staff. There is no activity YTD.

**Line 69 – Lab Testing** includes testing of wastewater for permit compliance. YTD is trending under budget at 60% due to the timing of services.

**Line 70 – Insurance** includes worker's compensation insurance for District staff based on hours worked. YTD is over budget due to additional workers' compensation premiums for FY 23 determined in the annual worker's compensation audit, which comes after the budget is prepared.

**Line 71 – Office and Miscellaneous Expenses** include staff uniforms and other expenses. YTD is over budget due to additional uniform purchases.

**Tribe Collection System**

**Line 74 – Salaries** include 10% of GM and District staff for actual hours worked. YTD may fluctuate throughout the year depending on the location of jobs that are performed. YTD is trending in line with budget.

**Line 75 – Employee Benefits** include health insurance, retirement, and supplemental retirement contributions paid by the District. YTD is trending over budget at 97% due to fluctuating work in multiple departments.

**Santa Ynez Community Services District**  
**Variance Analysis**  
**March 2024 – 75% Year to Date (YTD)**

**Line 76 – Utilities** include electric and telephone charges for the lift station. YTD is trending over budget at 95% due to rising electricity costs.

**Line 77 – Repair and Maintenance** includes repairs and maintenance for the Reservation lift station and collection lines. YTD is over budget due to greater than anticipated repairs.

**Line 78 – Permit Fees** includes various permitting fees. This line was not budgeted, and YTD expenses are \$359.

**Line 79 – Insurance** includes worker's compensation insurance for District staff based on hours worked. YTD is over budget due to additional workers' compensation premiums for FY 23 determined in the annual worker's compensation audit, which comes after the budget is prepared.

## Capital and Debt Service

### Capital

**Line 84 – Sewer Main Repair Projects** include non-specified repairs such as manhole rings and covers. There is no activity YTD.

**Line 85 – Sewer Expansion** includes planning and outreach for future sewer expansion. There is no activity YTD.

**Line 86 - Structure and Improvements** include additions, replacements, and improvements to buildings, other facilities, and the surrounding area. YTD activity includes \$8,990 for resurfacing of the parking lot and \$15,978 for ductile iron pipe replacement project costs which were not anticipated in the budget.

### Debt Service

**Line 89 - Horizon Loan Principal** includes the annual principal installment for the agreement with Municipal Finance Corporation for the cost of constructing improvements at the wastewater facilities. The payment was made at the beginning of the fiscal year.

**Line 90 - Horizon Loan Interest** includes the annual interest installment for the agreement with Municipal Finance Corporation for the cost of constructing improvements at the wastewater facilities. The payment was made at the beginning of the fiscal year.

**Line 92 – Net Increase (Decrease) to Reserves** is the year-to-date increase or (decrease to) Operating Reserves. YTD is a \$29,757 increase to reserves. This will fluctuate throughout the year based on the timing of revenue and expenses.

<b>Board Meeting Attendance (max \$1,050 per month per director)</b>						
<b>Board Meetings (\$175)</b>	<b>Date</b>	<b>Frank Redfern</b>	<b>Bradlee Van Pelt</b>	<b>David Beard</b>	<b>Karen Jones</b>	<b>Tina Padelford</b>
Regular Board Meeting	4/17/2024	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00
Special Board Meetings						
<b>Sub-Total</b>		<b>\$ 175.00</b>	<b>\$ 175.00</b>	<b>\$ 175.00</b>	<b>\$ 175.00</b>	<b>\$ 175.00</b>
<b>Standing Committees (\$87.50)</b>						
Finance	5/8/2024			\$ 87.50		\$ 87.50
Personnel	5/2/2024	\$ 87.50			\$ 87.50	
Community Interface	4/24/2024	\$ 87.50	\$ 87.50			
Wastewater Treatment						
<b>Sub-Total</b>		<b>\$ 175.00</b>	<b>\$ 87.50</b>	<b>\$ 87.50</b>	<b>\$ 87.50</b>	<b>\$ 87.50</b>
<b>Ad-Hoc Committees (\$87.50)</b>						
Board Policy Review	5/1/2024	\$ 87.50		\$ 87.50		
<b>Sub-Total</b>		<b>\$ 87.50</b>	<b>\$ -</b>	<b>\$ 87.50</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Meetings (\$87.50)</b>						
Pre-Agenda with GM	5/10/2024	\$ 87.50				
CSDA Meeting						
Misc - Alamo Pintado Bridge meeting	4/18/2024	\$ 87.50				
<b>Sub-Total</b>		<b>\$ 175.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL</b>	<b>\$ 612.50</b>	<b>\$ 262.50</b>	<b>\$ 350.00</b>	<b>\$ 262.50</b>	<b>\$ 262.50</b>